



ATTS NEWSLETTER

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CONDITION RARITY



Although the 1921 Simplicity Sales Tax token is one of the most common to be found in the miscellaneous section of the M&D, it is one of the most difficult to obtain in true mint state, especially with any hint of red remaining.

While this token usually appears at least 6 or 7 times

per year on eBay and almost always sells for somewhere between \$20 and \$30, it is virtually unknown in uncirculated condition. For whatever reason, these tokens were used as pocket pieces and received wear from that handling.

The obverse (with the date), very quickly shows wear on the train, especially at the center, while the reverse (with SIMPLICITY), wears very quickly on the center bar reading: WRITE YOUR CONGRESSMAN / AND RECOMMEND / THE 1% SIMPLICITY TAX //. The token shown is a typical Extra Fine example with no original red still evident.

If you ever have the opportunity to buy a full red uncirculated example, even if you already have one, it would be one of my first recommendations for an "unknown" rare token. MCD

PRESIDENT'S MESSAGE, From John Ostendorf, (R-518)

Dear fellow sales tax token collectors, I hope this letter finds you well.

I hope everyone likes what Monte has done with the Newsletter. The Newsletter is the backbone of our organization. Job one for our board is to provide the membership with a **timely and interesting newsletter**. We've been doing a pretty good job lately on the timeliness aspect. Monte is doing a terrific job of making it interesting!

I attended the Spring ANA show in Dallas. Sorry to report there wasn't much exonomia to be had. There were only a couple of dealers with any exonomia and none that had any decent sales tax tokens. In fact, one dealer kind of insulted me when he said something to the effect of "yeah, I'm going to bring sales tax tokens to the ANA." Whatever dude.

Obviously this dealer was only thinking of common STTs that routinely are "junk box" material. Clearly he was unaware of STTs and scrip that bring a lot more money than most of the stuff he had in his display cases.

Oh well, we can have hurt feelings or not worry about it. I choose not to worry about it. I also collect Civil War tokens. There was a time not too long ago that they brought less than 10% of what they bring today. I'm sure there were CWT collectors in the 80s that got the same treatment I got and they are glad they just kept on collecting what they liked.

So hang in there my friends and keep on collecting what you like. It'll always be rewarding that way, financially or not. **All my best, John**

ATTS MEETING

Bill Myers will be hosting an ATTS meeting at the Anaheim Convention Center during the ANA show. If you would like to confirm with Bill that you will see him there, please email wjmhands@gmail.com. Bill plans to meet any ATTS members who attends in the lobby of the convention center on Friday the 13th (yes, I know) of August at 10:00 A.M.

Please let Bill know if you can meet with him so he isn't standing in the lobby looking like he missed a hot date.

Because of the wonderful responses from our membership, there was no room for Chronological Excerpts From UNITED STATES SALES TAX TOKENS AND SCRIP; HISTORIES, Monte C. Dean (R-384) PART TWO – Mississippi to West Virginia. The second part of this article will appear when I've run out of other material. Thanks to everyone who gave so generously of their time and talent in providing so much great material for this issue. MCD

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to: Moxking@aol.com

From: Steve Tomisek on 160224

Steve's Question: Am I correct in categorizing the lack of "OHIO CONSUMER'S RECEIPT / RESERVE LITHO CLEVELAND O" on the attached RE-30c-9B as an error type (J)?

Monte's Answer: Yes you would. This simply didn't show up on the transfer plate before it was burned and it is indeed something they missed in the actual production process. Most of the time, when I am asked this question, it is for a stamp that was printed off-center toward the bottom and the line you are missing was simply off the paper. That is a very minor type of error and nothing to get excited about. Yours, on the other hand, is an actual plate error (the same as a die error in coins) and is of consequence, deserving its own designation as a TYPE J error.

Steve's Comment: Thanks, Monte! Let me know if you'd like one for your collection and I'll send you a copy. I've told you this before but I'm really enjoying your book and singing its praises every chance I get. I picked up a copy of Malehorn & Davenport after getting your book and find that your cataloging system is much more user friendly. I just wish that so much of the variety identification didn't hinge on paper color; I'm blue-green colorblind and that makes the ID process quite frustrating. My collection has grown to over 130 different pairs and I'm finding it more difficult to locate needed ones online. At some point I'll get around to sending you my want and trade lists, assuming that your offer of brokering them remains in effect.



From: Joe McCarthy on 160307

Joe's Question's

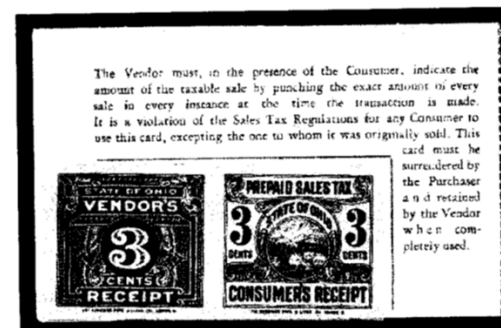
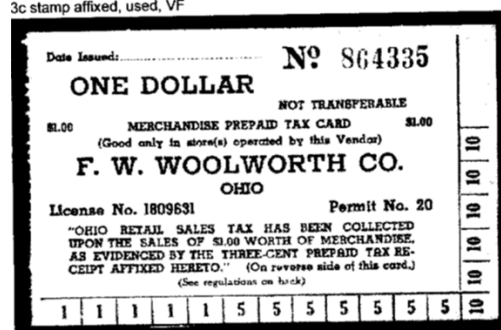
1. Is this the punch Card you list as "OH MPC – FWW2"?
2. Is this the card that was listed in Malehorn & Davenport as "L-1"?
3. What is the rarity of this card? And
4. What do you think is a realistic price for me to purchase this?

Monte's Answer's

Hey Joe, Here are your answers:

1. This is the OH MPC-FWW2, Ohio Merchant Punch Card. It is the scarcer of the two known Woolworth's punch cards, as the details are centered, rather than to the left.
2. No. The OH MPC-FWW1 was listed in the M&D as L1. This one was not listed in the M&D. However, there was a supplement sheet sent to ATTSN subscribers dated 970319 and numbered 19-5A that did list this issue.

OH STC35 F.W. Woolworth Co. 3c stamp affixed, used, VF
F.W. Woolworth Co.
SRS OH STC35
\$1.00 black
3c stamp affixed, used, VF



3. This is considerably more difficult to find than the FWW1. An honest rarity would be in the R-8 range although I've only actually ever seen two.

4. As you've probably noticed, the OH MPC have exploded in price in the last 5 years, possibly because they are now listed correctly in the Revenuers catalog, and possibly because of the guide I published in 2012. If you would have asked me that question in 2012, I'd have estimated \$80-\$90 to be a good price. Today, I wouldn't be surprised to see this top over \$200 on eBay.

Follow Up and Question From Joe McCarthy

Just finally got over a sad situation and thought I would let you know. I'm sure you remember my questions last week concerning Ohio Punch cards. After receiving your info I sent an e-mail Friday night to the seller inquiring about the three punch cards they had for sale. No word Saturday; no word Sunday; and no word Monday. Then on Tuesday I received a response. The FWW2 (F.W. Woolworth) card had been sold for \$125.00, along with an OLE2 (Ole's Market) in "Used" for \$200.00, along with two cards listed as STC22A and STC22Ab which are printed as Lazar's Market, Youngstown, Ohio at \$150.00 each. All, except the FWW2, were heavily punched. The only things left were an SPC1B (G.C. Murphy Co.) and an SPC2 (F.W. Woolworth Co.) both listed as "Used" but unpunched.

The only good news is that I won on E-bay a set of Washington O1, O10, O11, O15, and O16 for \$6.50 + \$2.99 postage (I didn't have the "O1").

Joe's Question: On the other hand a question. I do have a Tenino wood with the face of the Washington O6, however the reverse reads: Compliments of / THE TENINO WOODEN / MONEY SOCIETY / Tenino, Washington / "The Home of the First / Legal Wooden Money" / Mintage 500, Any idea about this piece?

Monte's Answer: These were printed about 1979 and were given away to folks who attended the Tenino Wooden Money Societies shows in the late 1970's and early 1980's. They do not show up too often, even with a mintage of 500, and usually fetch somewhere around the \$10 mark.

Joe's Follow Up: Just wanted to let you know that, with a

friend, I was at a local coin dealers shop today and while going through his buckets of tokens my friend found a number of "Sales Tax Tokens". He wanted to buy some for himself, but knowing that I collected them he allowed me to pick out any that I wanted to purchase from the dealer. I let him keep the Ohio "Vendors" stamp/tokens and a couple of very common other state tokens. I took a very nice Washington L46 for Spokane and the main prize turned out to be a Missouri cs48 (Family Finish) in excellent condition. The dealer was unsure who of his employees purchased the Tax Tokens or who they were acquired from.

Monte's Response: That is great news. Any Missouri counter stamp is a great prize and the CS48 is a really beautiful example. Congratulations on your fantastic finds. If you could return mail to me and include a photograph or two I would like to place your find in the Letters to the Editor column in the ATTSN. So if you have time to shoot me a photo or two, that would be great. I always appreciate your updates with great new acquisitions.



From: Bill Myers on 160315

Bill's Comment: I had previously asked if you had a OK S-7 or S-8. I want to let you know I bought one on E-bay so I have what I wanted. FYI, I had an exhibit at FUN in January 2016 that was titled The Effects of World War II on United States Sales Tax Tokens and it won 2nd place in the tokens category (this article provided in THIS issue!). I only have OK S7 but I got 2 of them. S8 is elusive but it finished my type set. I will work on the info about my exhibit and get it to you.

Monte's Response: Congratulations on finding those two Oklahoma. Both of them are so much harder to find than you would think for a state issue. If you have ANY photos of your display and/or your award I would very much like to include that information in the upcoming issue of the American Tax Token Society Newsletter. Please let me know as much as you can, dates, arrangement, photos of the exhibit, photos of you, photos of the tokens included, and in other pertinent details. I will be happy to write up the review and submit it to you for your approval prior to publication. These stories are exactly what we need to let everyone know that STTS remains alive and viable. Thanks so much for your notice and I very much hope you will find time to give me some information

Bill's Follow Up: Actually I had planned on writing about my exhibit (it is attached) and last night read the newsletter and noted the **reward**. That increases my motivation. I have ideas about other things to write about, one is small and the other I will need to research a bit.

From: Rob Young (R-629) on 160328

Rob's Question and Comments: I recently came across a purported Washington WA-S1 "pattern" token in red enamel. It doesn't appear sprayed or dipped, but has a uniform finish like it was truly "baked". I have attached several pictures, and if you would like a closer examination I could mail it to you (but it's not for sale!). I don't see it listed in the M & D, but I don't have any of the "supplement" pages.

PS: I was the winning bidder on the second Depue @\$114.50 in January, and there's a neat story about the earlier \$224.72 auction: I was the leading bidder on that one at just over \$100 and with a few seconds left I put a "re-enforcing" bid of stupid money @ \$222.22. Obviously someone else did the same thing at a higher amount, say \$300 and ebay overbid mine by \$2.50. I lost the auction but still giggled about it.



Monte's Response: The Washington aluminum issues are known to have been enameled in black, blue, and red. I've been able to track the origination well enough to know that the vast majority all started from one place in Washington State. Many of them were still in the "original" 2 X 2's with PATTERN prominently marked on the holder. Unfortunately, there is no record of the state ever issuing such a "pattern", nor does it make sense for them to have done so. From the number that have been found, they would not even be considered scarce, as it is apparent that an awful lot of them were made at some point. Probably the single most prominent feature that points to an attempted creation of a fantasy piece is that some of them show "circulation". However, close examination of that "circulation" shows that a fine grit, probably sandpaper, was used to give it that circulated appearance.

I'm sorry to say that these will be listed as fantasy pieces in the upcoming catalogue.

That's an interesting story about your winning of the Depue. Thanks much for sharing that tidbit.

From: Leo Schiltz on 160328

Leo's Comments: I sure hope all is fine with you and your family. I have an ad for the TRADING POST. Wanted: Loran Fraziers tax pin backs LP-02 and LP-03 (ATTS NEWSLETTER # 157) lschiltz2169@comcast.net. Please include my Chicago/Indiana token in your next catalogue, as in your History Book page 304. The reverse is the same 16mn copper. Always look forward to the Newsletter.

Monte's Response: I think I have a couple of the pin backs you are looking for, but they are buried under a pile of boxes right now. After I finished the Ohio book, I packed up all the references and I'm pretty sure I have at least one of the two you are looking for. Those were the ones I took to Ohio for the presentation I gave for the State Revenue Society.

No promises, because my present to do list seems longer than I can ever catch up to (not that this is any different from everyone else), but I will take a gander next time I go to my packing room, which is where they are at. As to the Chicago, Indiana token, do you have any photos? The ones I have are horrible.

ADDENDUM from Monte: I have both of the pinbacks you need, Leo. I have them sitting in front of me now. If you'd be so kind as to send your address again, I'll get them in the mail post haste. The cost is zero point nothing. I'm glad they will be finding a good home.

From: Steve Tomisek on 160501

Steve's Question: I hate to be a bother but I'm stuck, once again, on identification and I could use your advice. Specifically, how does one differentiate between an RE-15c-4A with Large Map watermark and an RE-15c-7B with same?

Monte's Response: You caught an error on my part, as I forgot to switch the paper color back from orange. The RE-15c-7B should be listed with YELLOW paper, rather than Orange. I've noted the error and I very much appreciate your detailed reading that caught it. If there is ever a second edition it will be an error to correct.

From: Jon Clary on 160508

Jon's Comment: I just received the copy of ATTS newsletter. I wanted to personally thank you for all of the kind words in regards to the Morrisonville tokens. I began collecting them a little over 10 years ago at the age of 16. Of the many Illinois tax token I own the Morrisonville is among my favorites. I spent several days researching it after I bought the 3 and came up with much of the same info as you did. If you would like any more detailed photos and measurements, I am happy to share them with you.

Monte's Response: Thank you for your email. I would love to have the dimensions on the Morrisonville as I was only guessing at 22 mm based on the size of the 2X2 it was in. Also, better photos would be appreciated.

Let me know if you have any interest in trading or selling one. I'm trying hard to have no duplicates left when the last book in the STTS series comes out. I want to be sure that everyone knows that I haven't kept a hoard of anything which might affect my opinions on prices or value. So I do have a few nice items left. Thanks again for your contact.

THE EFFECTS OF WORLD WAR II ON UNITED STATES SALES TAX TOKENS

By Bill Meyers

My article, titled the Effects of World War II on Sales Tax Tokens, appeared in the ATTS Newsletter Number 160 (Jan-Mar 2013, Vol. 43, No. 1. pp. 14-15). I have had an interest in sales tax tokens for many years since I first discovered them and I also have an interest in World War II numismatics, which was my motivation in writing the article. I expanded on the information I had already acquired and created an exhibit, also entitled The Effects of World War II on United States Sales Tax Tokens.

World War II created a need for raw material to manufacture military materiel so the use of certain metals (nickel, copper, zinc) and even cotton was restricted for non-military uses. As a result nine states (AL, AZ, CO, MS, MO, NM, OK, UT and WA) had to change the composition of their tax tokens to other materials such as aluminum, zinc, cotton fiber and plastic.

For the exhibit I wanted to show a type set of the tokens for each of the states noted above. I showed the evolution of the tokens and how World War II effected the composition of the tokens.

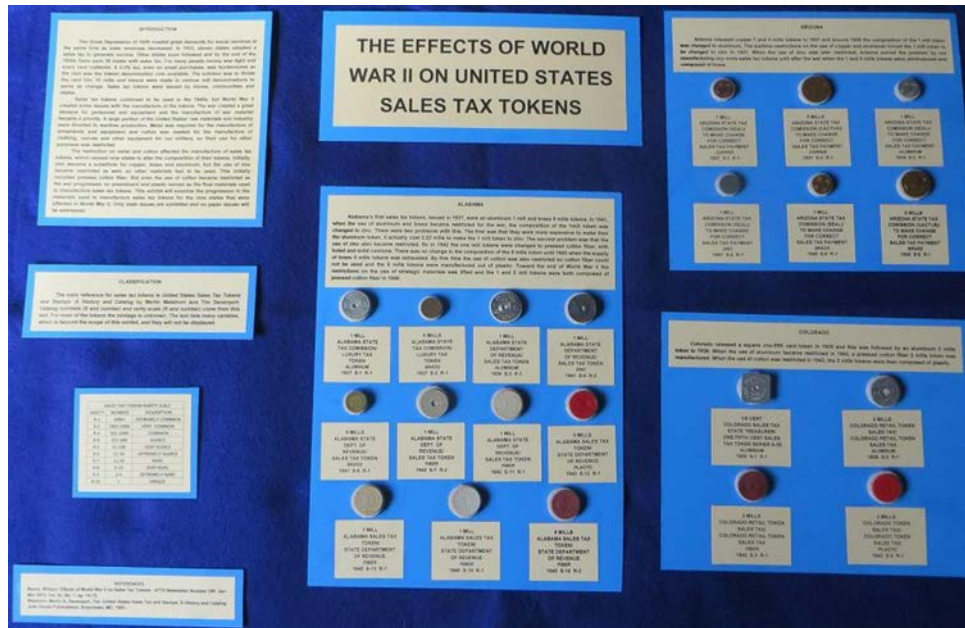
The first time I submitted this exhibit was at the FUN meeting in Tampa, FL in January 2016. The exhibit took second place in the tokens category. I am going to improve the exhibit and plan to submit it to other numismatic shows.

INTRODUCTION

The Great Depression of 1929 created great demands for social services at the same time as state revenues decreased. In 1933, eleven states adopted a sales tax to generate income. Other states soon followed and by the end of the 1930s there were 39 states with sales tax. For many people money was tight and every cent mattered. A 2-3% tax, even on small purchases, was burdensome as the cent was the lowest denomination coin available. The solution was to divide the cent into 10 mills and tokens were made in various mill denominations to serve as change. Sales tax tokens were issued by stores, communities and states.

Sales tax tokens continued to be used in the 1940s, but World War II created some issues with the manufacture of the tokens. The war created a great demand for personnel and equipment and the manufacture of war materiel became a priority. A large portion of the United States' raw materials and industry were diverted to wartime production. Metal was required for the manufacture of armaments and equipment and cotton was needed for the manufacture of clothing, canvas and other equipment for our military, so their use for other purposes was restricted.

The restriction on metal and cotton affected the manufacture of sales tax tokens, which caused nine states to alter the composition of their tokens. Initially, zinc became a substitute for copper, brass and aluminum, but the use of zinc became restricted as well, so other materials had to be used. This initially included pressed cotton fiber. But even the use of cotton became restricted as the war progressed, so pressboard and plastic served as the final materials used to manufacture sales tax tokens. This exhibit will examine the progression in the materials used to manufacture sales tax tokens for the nine states that were affected in World War II. Only state issues are exhibited and no paper issues will be addressed.



CLASSIFICATION

The main reference for sales tax tokens is *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin Malehorn and Tim Davenport. Catalog numbers (S and number) and rarity scale (R and number) come from this text. For most of the tokens the mintage is unknown. The text lists many varieties, which is beyond the scope of this exhibit, and they will not be displayed.

ALABAMA - Alabama's first sales tax tokens, issued in 1937, were aluminum 1 mill and brass 5 mills tokens. In 1941, when the use of aluminum and brass became restricted for the war, the composition of the 1mill token was changed to zinc. There were two problems with this. The first was that they were more expensive to make than the aluminum token. It actually cost 2.22 mills to make the 1 mill token in zinc. The second problem was that the use of zinc also became restricted. So in 1942 the one mill tokens were changed to pressed cotton fiber, with holed and solid versions. There was no change in the composition of the 5 mills token until 1943 when the supply of brass 5 mills tokens was exhausted. By this time the use of cotton was also restricted so cotton fiber could not be used and the 5 mills tokens were manufactured out of plastic. Toward the end of World War II the restrictions on the use of strategic materials was lifted and the 1 and 5 mill tokens were both composed of pressed cotton fiber in 1945.

ARIZONA - Arizona released copper 1 and 5 mills tokens in 1937 and around 1939 the composition of the 1 mill token was changed to aluminum. The wartime restrictions on the use of copper and aluminum forced the 1 mill token to be changed to zinc in 1941. When the use of zinc was later restricted, Arizona solved the problem by not manufacturing any more sales tax tokens until after the war when the 1 and 5 mills tokens were reintroduced and composed of brass.

COLORADO - Colorado released a square one-fifth cent token in 1935 and this was followed by an aluminum 2 mills token in 1938. When the use of aluminum became restricted in 1942, a

pressed cotton fiber
2 mills token was
manufactured.
When the use of
cotton was
restricted in 1943,
the 2 mills tokens
were then
composed of
plastic.

MISSISSIPPI -
Mississippi
introduced an
aluminum 1 mill
and brass 5 mills
tokens in 1936. In
1941, due to the
restriction on the use of both metals, the 1 and 5 mills tokens were changed to pressed cotton fiber. And in 1942, when the use of cotton was restricted, the 1 and 5 mills tokens were changed to plastic.



MISSOURI - Missouri issued cardboard 1 and 5 mills tax tokens in 1935 that are known as “milktops”, and the reverse has varieties that are either blank or has a message printed on it. In 1937 the 1 and 5 mills tax tokens composition was changed to zinc. The restrictions on the use of zinc during the war resulted in the 1 and 5 mills tokens being changed over to plastic in 1943.

NEW MEXICO - In 1935 New Mexico issued an aluminum 1 mill and copper 5 mills tokens. In 1941, due to the restrictions on the use of aluminum and copper, the 1 and 5 mills tokens were composed of pressed cotton fiber and plastic. The exact date and sequence of issuance is uncertain but most probably cotton fiber was issued first then plastic, as in other states. The 1 and 5 mills fiber tokens are considered the keys to the state issues tax token collection.

OKLAHOMA - Oklahoma utilized aluminum 1mill and brass 5 mills tokens starting in 1936.

By 1941 the use of aluminum and brass was restricted so the 1 and 5 mills were composed of pressed cotton fiber. When the use of cotton was restricted, Oklahoma did something different than the other states and the 1 and 5 mills tokens were composed of pressboard instead of plastic.

UTAH - Utah utilized aluminum 1 and 5 mills sales tax tokens in 1937. The use of aluminum became restricted, so in 1942 these tokens were changed to plastic and there was also the introduction of plastic 2 mills tokens. The manufacturing of a 2 mills token was a cost savings measure as it reduced the number of 1 mill tokens that had to be manufactured.

WASHINGTON - Washington released an aluminum sales tax token in 1935 for sales tax on purchases of 10 cents or less. Tax was 2% so the tokens had a value of 1/5 cent or 2 mills. In 1941 the sales tax was raised to 3% but there was also a wartime restriction on the use of aluminum, so the new tokens were then composed of vulcanized cotton fiber and were valued at 1/3 cent. There was a problem with the legibility of the lettering on the vulcanized cotton tokens, so in 1942 the tokens were changed to pressed cotton fiber, also valued at 1/3 cent. The cotton restriction in 1943 required the tokens be composed of plastic and the 1 on the token stands for 1 token, not 1 mill. After the war, aluminum tokens were manufactured again.

CONCLUSION

World War II brought about many changes in the lives of the citizens in the United States. The changes in the composition of sales tax tokens, in the nine states listed, reminded the citizens every time they went shopping that they were in a wartime economy.

REFERENCES

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- Sales tax token at https://en.wikipedia.org/wiki/Sales_tax_token
- American Tax Token Society at <http://www.salestaxtokens.org/price-guide/>
- Sales Tax Token Collector's Home Page at <http://www.taxtoken.org/faq.htm>
- Sales Tax Tokens at <http://users.pullman.com/fjstevens/tokens/taxinfo.html>

Don't hesitate to contact me at: moxking@aol.com if you would like to submit an article, photos, or anything having to do with our hobby. I will be happy to take the time to help you insure your presentation is well displayed and appreciated. Member submissions determines if you are anxious to read our ATTSN when it arrives or if it's just something that is tossed on the pile to read "later".

LINKS TO CANADA'S DIE ASSEMBLIES

Using Center-hole Comparisons and Inline Scratches as Identifying Factors

By Nick F. Sapone (R-517)

Good feedback from articles about Canada's ration tokens has led to some important new discoveries. If you have any of Canada's error ration tokens at hand, please send me pictures of them so that we can learn more about those as well. Most any photo or scan in color or black and white will do, if the image is clear. Send image of your errors for research to P. O. Box 33, Wanchese, NC 27981.

Center Hole Comparison

Error tokens can be explained more accurately when we know exactly how they were made. But since we don't have actual photos of the die tooling for Canada's ration tokens or for Oklahoma's sales tax tokens either, we must use other methods to understand them. One way is to reverse engineer the die equipment.

That has been done by using some mechanical experience in combination with what is known about the OPA die assembly tooling such as: what it looks like, how it functions and can be caused to malfunction. With that knowledge being applied to figuring out Canada's ration tokens and errors, the door was finally opened to making many new discoveries about them and about the ribbon fed minting system as well.

Persistence is required and it is the major errors that can provide us the most information but some important things have also been learned by examining other Canadian ration token anomalies that might only offer the smallest of clues. A study of factors concerning the precise location of the token's embossing in relation to the center-hole has given us reference points that can be used in die and die assembly identification. This tells us more about how a particular token was made, thereby linking it to a certain kind or type of die assembly.

Slight variations of what at first might appear to be a center-hole misalignment can be seen on some of Canada's ration tokens. More often on regular or "non-error" tokens, it is actually the embossing that is misaligned in such a way that the problem only appears to be with the center-hole.

Most embossing is centered with the hole but many of them are found to be slightly off, either up, down, or to the left or right "in relation to a well centered hole." Some of this slight variation is too small for most collectors to be concerned about. It is mostly a variation of outer "wobble" that causes this "inner wobble" that can be seen more easily and is more specific in direction. That specific directionality is what is useful in die assembly identification. Although it might not enter the true error category, it does offer us another source of information that can help identify the type of die assembly that made the token. This has already enabled us to discover that several variations of die assembly tooling were used in making Canada's ration tokens and clues are still mounting about that.

In the Canadian two-step die assembly, error evidence shows us that the center-hole punch and the die are combined. This insures that those two token features will remain in a constant relative position, indicating that the token was made in a two-step die assembly.

But tokens made in a "three-step" die assembly will be different. Due to the center-hole being punched first "and separate from the embossing," their relative position can change, giving us more and different clues. For instance the ribbon feed tension, being manually applied, is subject to fluctuations that can cause a sort of "inner wobble" or a slight, "more directional" repositioning of the embossing. Instead of it being centered with the hole it will be slightly low or slightly high in a three-step "vertical" die assembly, depending on the ribbon tension.

What is most important is that this inner wobble can only affect center-holed tokens that were made in a three-step die assembly "and" it is directional.

This very same scenario happening in an “earlier variety” of the three-step die assembly “having 90° rotated-dies,” will cause the center-hole to appear to be slightly left or slightly right, due to the different die orientation.

- This points out that in the two-step die assembly, the relative position of the embossing to the center-hole remains constant because wobble has no influence there, in a two-step die assembly.
- But relative position “can” change in the three-step die assemblies.
- It can be up or down in a vertical three-step assembly.
- It can be left or right in a “90° rotated-die,” three-step assembly.

Although outer wobble can affect the directional alignment of the center features on a three-step assembly token, in many cases it will not completely compromise the more important die assembly “type” identifying feature.

These differences above can help determine whether the token was made in a two-step or a three-step die assembly and also indicate if the die assembly was a vertical one, or the earlier type with “90° rotated” dies.

Scuff Marks and Scratches

Vertical or horizontal scuffs and scratches can be found on some of Canada’s mint state ration tokens. Being a blemish on an otherwise perfect ration token, they are usually viewed as an unwelcome addition but they are still useful in spite of that. Those unsightly marks can prove to be helpful in determining the type of die assembly that made the token exhibiting them. There can be more than one cause but this happens most often when a small piece of debris gets wedged in the die assembly channel. The ribbon becomes marred with scratches and scuffs as it is dragged across the wedged debris until the small piece is worn down enough for it to finally get carried on through.

Sometimes the particle then gets embossed and punched with the token in the process, becoming either a type of “embossed-through” or a “punched-through” error or an inclusion if it remains embedded in the token.

As you might have just noted, these marks follow the ribbon as far as they are able to. They run parallel with the ribbon, which is important to note because by doing so those occasional and unsightly marks can tell us whether they were made by a die with either a vertical or a horizontal orientation.

Most that I have found are scratched vertically but some have horizontal scratches instead. Those with vertical scratches were made in an assembly with the dies vertical axis in parallel alignment with ribbon travel, like those in the OPA ration token assembly photo and most of Canada’s ration tokens as well.

Those tokens with horizontal scratches were made in an assembly with the dies horizontal axis in parallel alignment with ribbon travel. “They are “sideways,” 90° different from those in the OPA photo.” The rotated die orientation was used in an earlier assembly model. Evidence of this older model die assembly has been found where it left its mark as horizontal scratches on some of Canada’s otherwise mint state ration tokens. This kind of information is very welcome in our tough search where all clues are useful and even those small scratches that are found on some mint state ration tokens can have important meaning.

These differences can determine the type of die assembly that the token was made by, either the vertical type having “OPA” alignment or the earlier kind with “90° rotated-die” alignment. There should be some additional reporting about die assembly types in a future issue.

Updating a Prior Comment

“The three different Canadian ration token die assembly types that have been found ‘for the same token’ has left behind a special blend in their error trail for us collectors to find, or perhaps to puzzle us, and it has done both until enough different errors were exposed to reveal one of their most inner secrets. That is the secret about them coming from at least three different variations of the system.

This study also provides some understanding of ORCO’s tax token die equipment, the tokens and the accompanying errors. It is important that we have been able to learn this much about the ORCO production methods but the tax tokens were earlier and that information is collateral and somewhat limited, pending further research. It is offered here and in my other articles along with the ration token information because of the similarities in their die tooling. “If you can understand how ration tokens were made, you will know a lot about how ORCO made fiber tax tokens.” And many other tokens were made that way as well, both fiber and metallic.

We should also be aware that the diagnostic information that was outlined above concerning center-hole comparisons and scratch marks on mint state Canadian ration tokens cannot be applied with the same degree of success to the Oklahoma sales tax tokens and others of their particular time period that were made by “rotating dies.” However, in spite of that, you can see that we are gradually learning a few more new and interesting things about some of the tax tokens that we also collect and study.



MEMBER OBITUARY

Paul Hirst Webb, age 78, of Ocean Springs, died on December 30, 2015.

Mr. Webb was born in Logan, UT, to Delmar and Hazel Webb on January 26, 1937. He was raised in Lewiston, ID and graduated from the University of Idaho with a bachelor degree in electrical engineering. Paul served in the United States Navy for 10 years and received a degree in communication engineering from the Naval Postgraduate School in Monterey, CA. He worked for Ingalls Shipbuilding as a tech writer/engineer for 27 years, retiring in 1999.

He met Naomi "Toots" Stead in Hawaii and was married to her in San Francisco, CA in 1967. During the 48 years they were married, they traveled a lot, including 25 cruises. He was a member of First United Methodist Church of Gautier and he served many years as a

head usher. A kind man who will be missed by all his many friends and family.

A NOTE ABOUT THIS OBITUARY. Unlike many hobbies sales tax token collectors often have honestly unique items, or very rare items, even within an “average” collection. There have been many instances in the past when great collections have simply disappeared after the collector has passed. Many times, as in the case of State Issued Patterns, Missouri Counterstamps, Illinois and Washington scrip, and many other areas, once a piece is lost, it may be gone forever. When Jim notified me of Mr. Webb’s passing, I asked both him and John Ostendorf if either of them had ever had any contact with Mr. Webb.

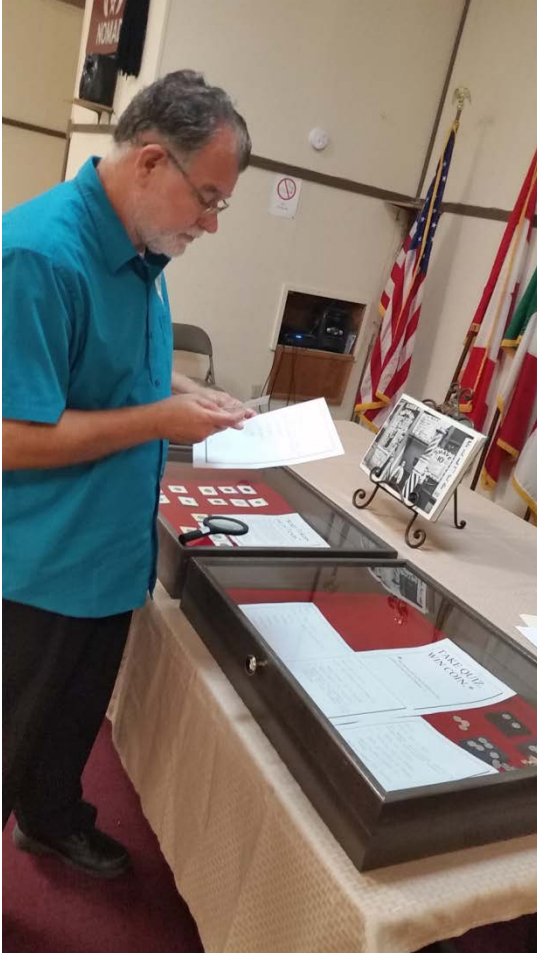
Neither they, nor I, had ever corresponded with Mr. Webb. So the purpose of this inclusion is for those of you who do have great items and who love your collection. I would suggest that you write up what and when and where your collection is to go if it should finally be time for you to be parted from it.

For me, I have included in my collection, and my will, that all of my tokens and scrip are to be sent to John Ostendorf. He may sell them for my estate as he sees fit. I trust him completely.

But the one thing I can be certain of is the rare pieces that I’ve had the privilege of conserving will not be lost into the pages of history. Might I suggest you consider doing the same? - MCD

TOKENS FOR TOTS AND OTHERS TOO

By Larry Warner (R-203)



One way to get kids interested in sales tax tokens is to put on an exhibit and get a sales tax token into the hands of as many kids as possible. (Adults are also admitted.)

On May 14, 2016, Larry Warner, ATTS R-203 (1975), put on an exhibit titled "Change for a Penny: Sales Tax Tokens and Texas Anti-Tax Tokens", for the Hidalgo County, Texas Youth Coin Club in Pharr, Texas. The Exhibit was part of a one-day show held by the Hidalgo County Coin Club.

The show attracted about 40 dealers and about 300 people who attended, some from Mexico, only ten miles south of the show's venue. Others, Winter Visitors to the Rio Grande Valley, came from Ohio and Missouri.

The presentation consisted of a simple outline with examples of what sales tax tokens are, when they were used, what they were made of, their face values, as well as a picture of a restaurant menu of 1935 which charged "Breakfast, 2 eggs, toast, coffee 10 cents; soup with bread, 5 cents", so the viewer could understand the need for "change for a penny".

The coin cases contained examples of sales tax tokens from Arizona's beautiful 5-mill piece with its saguaro cactus all the way to the humblest Oklahoma cotton-fiber one-mill item. They also showcased items of local interest: Texas anti-sales tax

tokens by Franklin Spears, Jim Barlow, and others.

In order to pique interest, Warner decided to make good use of the entire roll of bu Carbondale, Illinois provisionals which prior editor Robert W. Frye had given him. The exhibitor promoted the showcase with: "Take Quiz, Win Coin!" The coin, of course, was a token, a bu Carbondale, Illinois provisional. Whoever passed one of the several quizzes got a bu Carbondale. Each quiz was designed to be sure to give out a token as a prize. One quiz asked what sales tax tokens were made of. Possible answers included copper, brass, aluminum, zinc, cotton fiber, and plastic. No one chose "gold" or "silver".

Saving one for his own collection, Warner gave out 49 of the Carbondale provisionals; the recipients ranged from ten-year-olds, member of the Youth Coin Club, to seniors, Winter Visitors from Ohio who vaguely remembered the tax stamps/receipts, as well as from Missouri, who had similar diaphanous recollections of the tokens which are the focus of our hobby.

Warner said he was pleased with the reception which the exhibit had received and especially glad that the kids were interested and happy to receive the prizes. He also found it interesting to talk to people who had actually used the tokens when they themselves were kids.



!!! WINNERS !!!

Last issue I promised rewards for anyone who sent me anything to include in an upcoming ATTSN. **Larry Warner, Nick F. Sapone, Bill Myers, and Ralph Harnishfeger** sent in articles, and each of them will receive an R-7 or R-8 rarity Ingwersen Hoard state issued plastic token with a value of \$35-\$50 in actual sale prices.

Steve Tomisek, Joe McCarthy, Leo Schiltz, Rob Young, Jon Clary and Bill Myers all submitted Letters to the Editor and will receive an R-5 or R-6 token from the same hoard valued at \$15-\$25 actual sale prices. **Leo Schiltz** also submitted a new classified ad, so he will get TWO different R-5 or R-6 hoard tokens.

NEXT ISSUE – ANYONE submitting an article, letter to the editor, or even a new classified ad will be in the drawing for some great prizes. **Everyone wins something!**

One R-8 merchant token which has sold for \$125 will be included, too!

SALES TAX TOKENS ONLINE

160225 to 160521 – 416 SOLD Lots During This Period

Ralph Harnishfeger

With Additions from MCD



A superb selection of eleven merchant and provisional scrip and tokens topped this period's highest price paid.

This lot closed on 160520 for a very WOW price of **\$462.77 KABOOM!**

Included in the lot was an Arcola, Illinois L-1 scrip that is a very honest R-6 rarity. Additionally, there were 4 more scrip from Illinois which included a Pinckneyville, a Randolph County, a Jackson County, and a L-45 Daniel's Pure Food Store also from Jackson County.

California was also well represented with a single White Log Tavern scrip, plus 4 different single scrip from Warboy's Drug.

Last was a Michigan from the Grand Rapids Milk Dealers with their milk cap token.

Overall, this lot featured some really wonderful additions for anyone's collection.



Talk about a hen put into the rabbit hutch, this group of tokens was listed in the RECOVERY PROGRAM TOKENS (AA and such) and did not even include the words SALES TAX in the header.

It actually read: **Lot of 14 1930s Emergency Store Tax Token Scrip Coupons Mostly Washington.**

I'm guessing that if these 2 state issues and 10 merchant issue scrip from Washington, plus the two North Carolina scrip and been listed in the Tax Token category that this lot might have sold for double what it actually did sell for.

Someone who was spending a little extra time searching odd spots and odd listings on eBay snatched up these great prizes on 160513 for **\$164.17.**



These five Illinois provisionals fetched a respectable **\$103.50** closing on eBay on 160302. They included Union County, Whiteside, and Virginia, plus two tougher tokens, the Witt and Wyoming. All appeared to be in lightly circulated EF to AU condition, so quite nice for a collection.



This lot presented a very rare opportunity to obtain many of the tough ATTS membership counterstamps as well as personal store card counterstamps. This lot consisted of (STTS ID&PG catalogue numbers) <clockwise from top left> MO C/s ATT-1, C/s DIE-2, C/s SAL-1, C /s

AMT-47, C/s TOM-1, and C/s Die-2. Additionally, at the center, is an OK-01. This lot sold for **\$79.70** on 160309. A truly wonderful way to get a nice lot of great tokens all at one go.



A large lot of Red and Blue Ration tokens, plus a handful of Illinois State issue sales tax tokens sold for a surprising **\$77.45** on 160306. I can only imagine that someone was hoping for an MV in the Red ration tokens, or saw something I didn't. Even though the bid was certainly less than a dollar per token, this was still a strong price for this lot.

As many of you already know, it is quite common to find ration tokens and sales tax tokens together in the same original hoard. Since many sales tax tokens were used during the same period as the ration tokens, many cigar boxes, jars, and other small containers can still be found some 70 years after their use together as they were originally saved.

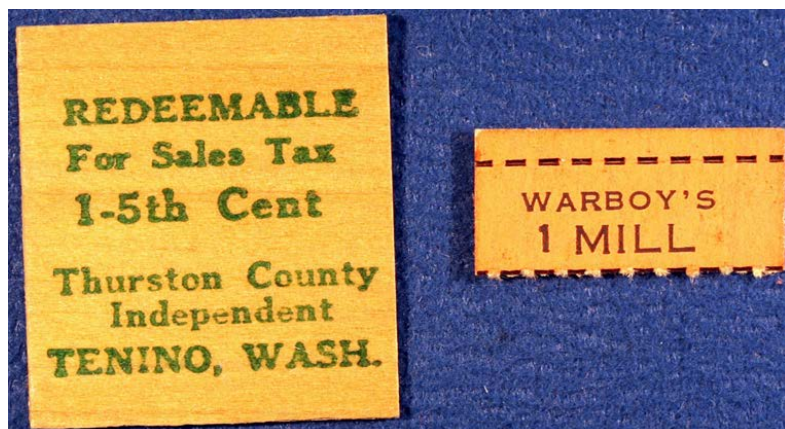
It is frankly amazing that they have remained together through at least one and probably two generations.



This super unusual and truly rare minting error on this lovely Arizona 5 Mill piece is living proof that you will regret bidding too little for a very long time. Up until the last couple of years there were very few collectors interested in mint errors on Sales Tax Tokens. In fact, you could probably have snagged this token 5 years ago for \$20-\$25 and maybe only had one or two others bidders bid against you.

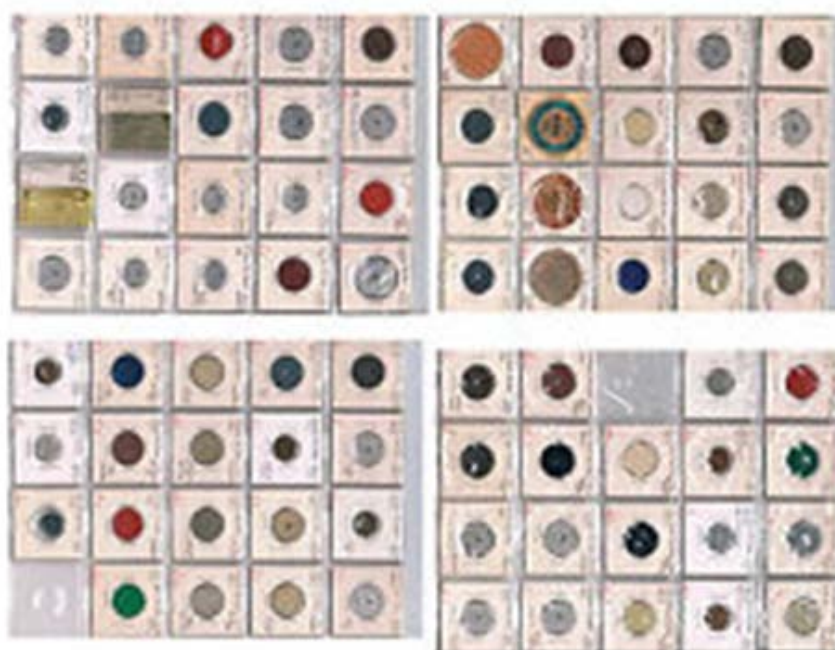
But the really rare errors, like this one, are proving to be much more appreciated during the last two years, especially, and there are a couple of bidders who will step up to the plate to add these neat items to their collection.

I bid \$71 thinking I had it in the bag. It closed 160403 for **\$72.00**. I cried...



This unusual pair featured a Tenino WA L-103 and a California CA L-14b <although I wouldn't take a shot if this is an A or B with only that single example showing>. Both of these are really very common for those two tougher locations but they still managed to net a very respectable **\$70.36** on 160302.

Since such an unusual combination was included together in this single lot, it's tough to say which was valued more.



A collection of 78 different state issue sales tax tokens sold on 160324 for an especially low price of only **\$51.00**. It listed the New Mexico black fiber as being included and that token alone has often sold for well over this price. Obviously most collectors are not too interested in duplications of what they already have. This would have been a wonderful set to start a collection with as it offered an amazing selection, all identified, for less than \$1 each.



5 IL provisionals R3 to R5 including Beardstown L13, Kankakee L49B, Jasper County L31, Hoopeston L42 and Keithsburg L50 sold for **\$38.00** on 160209.

As has been true of most of the sales listed here this period, it is difficult, if not impossible to determine what someone is actually bidding on within a group. Although these group bids are great fun, especially for the winners, it does make value determinations tough.



A great price was paid for a good old fashioned Missouri Red on 160330 at **\$24.27**. The token on the right has a full mold extrusion outside of the plates.

These extra extrusions happened when the top and bottom mold were not tight and the pressure of the melted plastic pushed out between the molds. These are quite rare, much more so than what might be believed, especially if the

mold extrusion is somewhat extensive, as on this piece.

Your very best chance of finding these mold extrusions is if you can find unopened boxes of the plastic tokens from one of the seven states that issued them.

Other Lots over \$20 included:			
50.00	160402	100 miscellaneous STT	26.00
48.00	160318	M&D + ATTSN CD	26.00
46.00	160203	2 Rolls Effingham, IL.	25.00
32.00	160309	66 Oklahoma STT	24.00
32.00	160306	30 Misc. MO STT	23.00
30.00	160309	56 Washington STT	21.23
			160306 240 Misc. State Issues
			160306 200 Misc. STT and Ohio
			160327 6 MO Milk Caps
			160221 27 STT, many Illinois
			160412 NM 5 Mill Black Fiber
			160203 76 Misc. STT

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

February 1st to May 1st, 2016

Pay Pal on our website [http: www.salestokens.org](http://www.salestokens.org)

Any questions or information needed please give me an email at jnicalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

FEBRUARY 1st 2016-May 1st 2016

Beginning Balance	02/01/2016	\$ 2455.10		
Balance	02/29/2016	\$ 2571.20	Expenses 0	Income \$116.10
Balance	03/31/2016	\$2360.56	Expenses \$246.64	Income \$36.00
Balance	04/30/2016	\$2619.20	Expenses 0	Income \$12.00

The balance for April covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to everyone who made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

May 1, 2016

NEW MEMBERS:	None
DROPS:	None
MEMBERSHIP: 05/01/2016	79 paid + 6 donated

Trading Post

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

100 STATE SALES TAX TOKEN ISSUES, Bag of fun. Dozens of different types and varieties of many state issues of sales tax tokens with some duplication.. If you would like to include Ohio whole pairs, too, I'll be happy to include ones that are not duplicates. Nothing ugly or gross. Nothing smelly. Just good old collector pieces. All for \$25 POST PAID. Contact Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975 or moxking@aol.com

OHIO PIN BACKS WANTED – I'm looking for the two pin backs Loran Frazier gave to Monte Dean to give away at the show where the Ohio book was introduced. They will be listed as LP-02 and LP-03, as highlighted in the ATTSN #157. Contact: lschiltz2169@comcast.net. (Please note that because Leo added a new Wanted Item, even if it's only here in the classified, that I will be sending him the pinbacks he wanted absolutely free. Mayhap you should consider taking the 2 minutes to email me and give me a classified ad, too. MCD).

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines. The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The ATTS Website is www.salestaxtokens.org.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S.) for U.S. and Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 johnoste@yahoo.com

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 jnlcalvert@gmail.com

Newsletter Editor / Librarian

VACANT – WE NEED A PERMANENT EDITOR

Board Members

Webmaster / At-Large Position #1

Loran Frazier R-550 P.O. Box 285, Lathrop, MO 64465 loranfrazier@yahoo.com

Temporary Editor / At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 Moxking@aol.com